

Your committee cannot but believe, that arguments as to the expediency, the policy, or the justice of the law, have been drawn in to sustain the objection of unconstitutionality. Yet there is a manifest difference between objections of the former and of the latter kind. The former presuppose power, the exercise of which they would check and limit by reasons addressed to the sense of justice, or to the discretion of the object clothed with that power; the latter utterly deny its existence. Of the former, your committee, under this order, cannot take notice.—Was it wise, or expedient, or proper, on the part of the state of Maryland, to impose this tax, or is it now wise, or proper, or expedient to continue it? are questions upon which your committee will not hazard an opinion, inasmuch as it is now asked. To answer these queries is the peculiar province of another committee of this house. The simple question is propounded so us—Has the state of Maryland the power to impose such a tax? In answer to which all the members of your committee unite in saying, she does possess that power. We know of no limits or bounds set to her power in this respect, save those which are to be found in the constitution of the general government, or in the constitution or declaration of rights of our own state. So long as she confines herself in her operations to the boundaries which these circumscribe, she can do any thing and every thing which any human government can do. Our declaration of rights explicitly declares, "That this state has the power to levy taxes, with a political view, for the good government and benefit of the community;" and we can find no express restrictions imposed upon this acknowledged right, except the national restriction as to levying duties on imports or exports as such, and the state prohibition of polltaxes, as grievous and oppressive. With neither of these restrictions does the present tax upon offices conflict. Some have indeed chosen most inconsiderately to denominate it, a poll tax—This hasty notion may possibly have grown out of a misapprehension of the title of the act which has sometimes been termed "An act to tax certain officers," whilst it in fact is, and is entitled, "An act to tax offices." Whatever the title might be, it would in no degree determine the character or effect of the bill, and this misapprehension is only mentioned to furnish some colour of reason for this otherwise wholly unfounded objection. To us it seems, that the present tax is any thing but a poll tax, and that they are the very antipodes of each other. The one is a tax imposed upon the person, without reference to condition or wealth; a tax which operates with equal severity upon every class of citizens; the other is a tax upon the office, the weight of which, within the limits of its operation, is precisely proportioned to the receipts of the office, is a tax because of property, and a tax proportioned to the gross value of the property.

Nor can any objection to its validity be drawn from the fact, "that this tax operates only upon the gross receipts of the office, without reference to its expenditures, or its actual value." As well might it be said "that the state cannot impose any tax upon real or personal property of any kind," because, forsooth, the owner of this property, in the management of it, and in the expenditures necessary to its reparation or use, or which he may deem necessary, might find such property in a great degree valueless. If the receipts of these offices are not to be admitted as evidence of their value, and the state can only impose taxes upon them in proportion to their value, then is she for ever debarred the exercise of this power of taxation, for she can never have any accurate data, except the receipts, from which to ascertain the value. Besides, all our notions of value are comparative—We call an object valuable, because it is more so than a majority of objects around us, or than certain other objects with which there is a more immediate comparison. Hence, if the proportions of value between different objects on which we are about to impose a tax be preserved, it is quite immaterial what rule or mode of taxation we may adopt. In the imposition of the direct tax, arbitrary values have been fixed for state purposes, upon the lands of the several counties of this state. These arbitrary values are very different and very distant from the real values. Yet, inasmuch as it is found by instituting a comparison between them, that they bear, as nearly as may be, to each other, the same proportions as the aggregate of the real values in the several counties do to each other, they are found to produce the same result. So in this instance, the objects of taxation are certain enumerated offices, and if we wished to impose a tax, the burthen of which will be proportioned to the profits or value of these offices, it would be quite immaterial whether we adopted, as the rule of taxation, the actual value, or any other rule, however arbitrary, which preserves the proportions and will conduct us to the same result. All the enumerated officers are required to pay in proportion to the gross receipts of their office above certain limits.

The law may then be sustained on two grounds—We may regard the gross receipts apart from the expenditures, as the species of property which the law designed to tax, and we may then with the utmost propriety say "Here is a tax proportioned to the actual worth of the property which the law designed to tax, viz. the receipts." On the other hand, if the actual and net value of the office, be the only proper object of taxation, we may sustain the present law as based upon a rule which approaches as nearly to that value, as any other which can be adopted. The expenditures must bear a very close proportion to the duties to be performed, and consequently to the receipts for the performance of those duties.

If then the right to tax proportionably be conceded, there is nothing to inhibit this state from a limited exercise of this right. She may adopt the rule and preserve the proportions so far as she does impose a tax, but she may refuse to carry it throughout to apply it to all offices, or to all the receipts of office. In the instance before us, the state has deemed it proper to exempt the annual receipts under 1500 dollars, whilst upon the annual receipts over 1500, she has imposed a tax of 25 per cent, on their gross amount. If we were permitted to touch the question of propriety, we might say, that the reasons for this limited exercise of her power to tax, are obvious. She evidently aimed at avoiding a conflict with another principle to which, it is to be hoped we shall ever adhere, "that the fees of office, or the salaries of officers, should be so liberal as to secure the services of men of experience and ability;" these officers must be in constant attendance in their respective offices, whether employed or not; they must withdraw themselves from all other avocations, and therefore an indiscriminate taxation, or an indiscriminate reduction of fees, must be avoided, as having a tendency in some instances so far to reduce the compensation as to render it insufficient for the attendance of an officer of ability, and thus to defeat the purposes for which the office was created. Whenever this consideration did not intervene, the state has applied her power to

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